

FEDERAL IDENTIFICATION NUMBER:
35-6001163

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
PIERCETON CIVIL TOWN

COUNTY:
KOSCIUSKO COUNTY

ID: 43-3-722
(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: JANET CASTLE

ADDRESS: P.O. BOX 496

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 594-2231

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: PIERCETON

ZIP: 46560-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$168,340.66	\$262,694.20	\$338,768.01	\$92,266.85	\$0.00	\$92,266.85
Total by Fund Type:	\$168,340.66	\$262,694.20	\$338,768.01	\$92,266.85	\$0.00	\$92,266.85
FUND TYPE: SPECIAL REVENUE						
444 CREDIT SPECIAL REVENUE	\$261,971.33	\$45,169.00	\$109,925.85	\$197,214.48	\$0.00	\$197,214.48
210 DARE	\$774.08	\$560.52	\$0.00	\$1,334.60	\$0.00	\$1,334.60
304 DONATIONS	\$58.00	\$0.00	\$0.00	\$58.00	\$0.00	\$58.00
220 DONATIONS #2	\$0.00	\$4,158.06	\$0.00	\$4,158.06	\$0.00	\$4,158.06
218 ECONOMIC DEVELOPMENT OPERATING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
208 GRANT, MISC	\$-600.00	\$860.00	\$860.00	\$-600.00	\$0.00	\$-600.00
208 LAW ENFORCEMENT CONTINUING ED	\$3,030.56	\$181.00	\$217.00	\$2,994.56	\$0.00	\$2,994.56
102 LEVY EXCESS	\$10,014.00	\$0.00	\$10,014.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET MCNAMARA	\$13,573.67	\$7,424.35	\$0.00	\$20,998.02	\$0.00	\$20,998.02
201 MOTOR VEHICLE HIGHWAY	\$11,324.22	\$0.00	\$0.00	\$11,324.22	\$0.00	\$11,324.22
217 PARK DONATION	\$57,398.12	\$19,539.03	\$13,515.35	\$63,421.80	\$0.00	\$63,421.80
215 PARKS AND RECREATION	\$11,900.00	\$29,103.27	\$0.00	\$41,003.27	\$0.00	\$41,003.27
216 PARKS AND RECREATION OPERATING	\$4,200.77	\$2,616.63	\$3,700.90	\$3,116.50	\$0.00	\$3,116.50
105 RAINY DAY	\$22,251.75	\$13,721.52	\$8,221.92	\$27,751.35	\$0.00	\$27,751.35
302 STATE GRANT	\$0.00	\$15,348.24	\$0.00	\$15,348.24	\$0.00	\$15,348.24
301 TAX INCREMENT FINANCING #1	\$0.09	\$0.00	\$0.00	\$0.09	\$0.00	\$0.09
Total by Fund Type:	\$791,678.78	\$168,522.76	\$59,465.16	\$900,736.38	\$0.00	\$900,736.38
FUND TYPE: DEBT SERVICE						
602 BOND AND INTEREST REDEMPTION	\$111,534.30	\$19.47	\$111,553.77	\$0.00	\$0.00	\$0.00
607 SEWER BOND (SINKING)	\$234,155.80	\$52,295.98	\$123,312.50	\$163,139.28	\$0.00	\$163,139.28
Total by Fund Type:	\$345,690.10	\$52,315.45	\$234,866.27	\$163,139.28	\$0.00	\$163,139.28

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$92,908.18	\$273.00	\$0.00	\$93,181.18	\$0.00	\$93,181.18
401 CUMULATIVE CAPITAL IMPROVEMENT	\$35,438.13	\$2,266.67	\$0.00	\$37,704.80	\$0.00	\$37,704.80
409 INDUSTRIAL DEVEL (CAPITAL PROJECTS)	\$25,098.09	\$0.00	\$0.00	\$25,098.09	\$0.00	\$25,098.09
Total by Fund Type:	\$153,444.40	\$2,539.67	\$0.00	\$155,984.07	\$0.00	\$155,984.07
FUND TYPE: AGENCY						
900 PAYROLL	\$6,480.81	\$109,233.53	\$109,057.00	\$6,657.34	\$0.00	\$6,657.34
Total by Fund Type:	\$6,480.81	\$109,233.53	\$109,057.00	\$6,657.34	\$0.00	\$6,657.34
Subtotal All Funds:	\$1,862,531.34	\$733,987.23	\$888,611.46	\$1,707,907.11	\$0.00	\$1,707,907.11

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$58,014.00		
Transfers Out			\$58,014.00
Net Receipts and Disbursements	\$675,973.23	\$830,597.46	

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$29,664.27	\$0.00	\$0.00	\$29,664.27	\$0.00	\$29,664.27
606 WASTEWATER UTILITY-OPERATING	\$37,393.21	\$384,619.58	\$273,083.05	\$148,929.74	\$0.00	\$148,929.74
604 WATER UTILITY-CUSTOMER DEPOSIT	\$14,759.18	\$1,820.00	\$1,605.00	\$14,974.18	\$0.00	\$14,974.18
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$936.01	\$0.00	\$936.01	\$0.00	\$0.00	\$0.00
601 WATER UTILITY-OPERATING	\$42,776.46	\$318,371.81	\$308,372.55	\$52,775.72	\$0.00	\$52,775.72
Total by Fund Type:	\$125,529.13	\$704,811.39	\$583,996.61	\$246,343.91	\$0.00	\$246,343.91

Subtotal All Funds:	\$125,529.13	\$704,811.39	\$583,996.61	\$246,343.91	\$0.00	\$246,343.91
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In	\$0.00					
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$704,811.39	\$583,996.61			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
	GENERAL PROPERTY TAXES	\$107,074.29
	Total for: TAXES	\$107,074.29
213	DOG TAX LICENSES	\$82.00
215	PERMITS, OTHER	\$30.00
	Total for: LICENSES AND PERMITS	\$112.00
	ABC EXCISE TAX DISTRIBUTION	\$1,542.66
353	CIGARETTE TAX DISTR-GENERAL FUND	\$1,278.18
121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,092.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,555.82
123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,678.00
125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$75,396.00
	RIVERBOAT REVENUE SHARING	\$4,372.32
	Total for: INTERGOVERNMENTAL	\$97,914.98
	CABLE TV RECEIPTS	\$5,184.42
	Total for: CHARGES FOR SERVICES	\$5,184.42
540	ORDINANCE VIOLATIONS	\$445.00
	Total for: FINES, FORFEITURES, AND FEES	\$445.00
	INTEREST EARNED	\$28,387.22
	RENTAL OF PROPERTY	\$14,250.00
914	MISCELLANEOUS REVENUE-OTHER	\$280.29
	Total for: MISCELLANEOUS	\$42,917.51
	TRANSFER OF FUNDS-OTHER	\$9,046.00
	Total for: OTHER FINANCING SOURCES	\$9,046.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$262,694.20
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$19,539.03
	Total for: INTERGOVERNMENTAL	\$19,539.03
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$19,539.03
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
	LOCAL ROAD AND STREET DISTRIBUTION	\$7,424.35
	Total for: INTERGOVERNMENTAL	\$7,424.35
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$7,424.35
Fund:	<u>216 PARKS AND RECREATION OPERATING</u>	
	GENERAL PROPERTY TAXES	\$5,826.52
	Total for: TAXES	\$5,826.52
	CONTRIBUTIONS AND DONATIONS	\$7,200.00

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>216 PARKS AND RECREATION OPERATING</u>	
Total for: MISCELLANEOUS	\$7,200.00
TRANSFER OF FUNDS-OTHER	\$695.00
Total for: OTHER FINANCING SOURCES	\$695.00
TOTAL RECEIPTS FOR 216 PARKS AND RECREATION OPERATING	\$13,721.52
Fund: <u>208 LAW ENFORCEMENT CONTINUING ED</u>	
GUN PERMITS	\$120.00
Total for: LICENSES AND PERMITS	\$120.00
ACCIDENT REPORT COPIES	\$61.00
Total for: CHARGES FOR SERVICES	\$61.00
TOTAL RECEIPTS FOR 208 LAW ENFORCEMENT CONTINUING ED	\$181.00
Fund: <u>215 PARKS AND RECREATION</u>	
PARK RECEIPTS	\$1,629.02
Total for: CHARGES FOR SERVICES	\$1,629.02
INTEREST EARNED	\$937.61
CONTRIBUTIONS AND DONATIONS	\$50.00
Total for: MISCELLANEOUS	\$987.61
TOTAL RECEIPTS FOR 215 PARKS AND RECREATION	\$2,616.63
Fund: <u>217 PARK DONATION</u>	
CONTRIBUTIONS AND DONATIONS	\$29,103.27
Total for: MISCELLANEOUS	\$29,103.27
TOTAL RECEIPTS FOR 217 PARK DONATION	\$29,103.27
Fund: <u>220 DONATIONS #2</u>	
CONTRIBUTIONS AND DONATIONS	\$4,158.06
Total for: MISCELLANEOUS	\$4,158.06
TOTAL RECEIPTS FOR 220 DONATIONS #2	\$4,158.06
Fund: <u>208 GRANT, MISC</u>	
STATE GRANTS-PUBLIC SAFETY	\$860.00
Total for: INTERGOVERNMENTAL	\$860.00
TOTAL RECEIPTS FOR 208 GRANT, MISC	\$860.00
Fund: <u>105 RAINY DAY</u>	
RIVERBOAT REVENUE SHARING	\$15,348.24
Total for: INTERGOVERNMENTAL	\$15,348.24

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 105 RAINY DAY	\$15,348.24
Fund: <u>444 CEDIT SPECIAL REVENUE</u>	
CEDIT INTERGOVERNMENTAL	\$45,169.00
Total for: INTERGOVERNMENTAL	\$45,169.00
TOTAL RECEIPTS FOR 444 CEDIT SPECIAL REVENUE	\$45,169.00
Fund: <u>210 DARE</u>	
CONTRIBUTIONS AND DONATIONS	\$560.52
Total for: MISCELLANEOUS	\$560.52
TOTAL RECEIPTS FOR 210 DARE	\$560.52
Fund: <u>301 TAX INCREMENT FINANCING #1</u>	
OTHER TAXES	\$168,522.76
Total for: TAXES	\$168,522.76
TOTAL RECEIPTS FOR 301 TAX INCREMENT FINANCING #1	\$168,522.76
Fund: <u>602 BOND AND INTEREST REDEMPTION</u>	
INTEREST EARNED	\$19.47
Total for: MISCELLANEOUS	\$19.47
TOTAL RECEIPTS FOR 602 BOND AND INTEREST REDEMPTION	\$19.47
Fund: <u>607 SEWER BOND (SINKING)</u>	
INTEREST EARNED	\$4,295.98
Total for: MISCELLANEOUS	\$4,295.98
TRANSFER OF FUNDS-OTHER	\$48,000.00
Total for: OTHER FINANCING SOURCES	\$48,000.00
TOTAL RECEIPTS FOR 607 SEWER BOND (SINKING)	\$52,295.98
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
TRANSFER OF FUNDS-OTHER	\$273.00
Total for: OTHER FINANCING SOURCES	\$273.00
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$273.00
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$2,266.67
Total for: INTERGOVERNMENTAL	\$2,266.67
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$2,266.67
Fund: <u>900 PAYROLL</u>	

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>900 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$109,233.53
Total for: OTHER FINANCING SOURCES	\$109,233.53
TOTAL RECEIPTS FOR 900 PAYROLL	\$109,233.53
Total Receipts:	\$733,987.23

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 43-3-722 PAGE: 1
 COUNTY: KOSCIUSKO COUNTY
 UNIT NAME: PIERCETON CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$5,796.96
	SUPPLIES		\$4,025.20
	OTHER SERVICES AND CHARGES		\$2,693.19
	CAPITAL OUTLAY		\$1,000.00
	TOTAL		\$13,515.35
Fund:	216 PARKS AND RECREATION OPERATING		
	OTHER SERVICES AND CHARGES		\$8,221.92
	TOTAL		\$8,221.92
Fund:	208 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$217.00
	TOTAL		\$217.00
Fund:	215 PARKS AND RECREATION		
	OTHER SERVICES AND CHARGES		\$3,700.90
	TOTAL		\$3,700.90
Fund:	208 GRANT, MISC		
	OTHER SERVICES AND CHARGES		\$860.00
	TOTAL		\$860.00
Fund:	444 CREDIT SPECIAL REVENUE		
	OTHER SERVICES AND CHARGES		\$82,925.85
	CAPITAL OUTLAY		\$27,000.00
	TOTAL		\$109,925.85
Fund:	102 LEVY EXCESS		
	TRANSFER OF FUNDS		\$10,014.00
	TOTAL		\$10,014.00
Fund:	301 TAX INCREMENT FINANCING #1		
	OTHER SERVICES AND CHARGES		\$11,465.16
	TRANSFER OF FUNDS		\$48,000.00
	TOTAL		\$59,465.16
Fund:	602 BOND AND INTEREST REDEMPTION		
	OTHER DISBURSEMENTS		\$111,553.77
	TOTAL		\$111,553.77
Fund:	607 SEWER BOND (SINKING)		
	OTHER SERVICES AND CHARGES		\$175.00
	DEBT SERVICE-PRINCIPAL		\$60,000.00
	DEBT SERVICE-INTEREST		\$63,137.50
	TOTAL		\$123,312.50
Fund:	900 PAYROLL		

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 43-3-722 PAGE: 2

COUNTY: KOSCIUSKO COUNTY

UNIT NAME: PIERCETON CIVIL TOWN

	AGENCY FUND DEDUCTIONS	\$109,057.00
TOTAL		\$109,057.00
<hr/>		
TOTAL DISBURSEMENTS:		\$549,843.45

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 43-3-722 PAGE: 1
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: PIERCETON CIVIL TOWN

Fund: 101 GENERAL
Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$170,270.37
SUPPLIES	\$16,916.49
OTHER SERVICES AND CHARGES	\$98,480.13
CAPITAL OUTLAY	\$53,101.02
TOTAL	\$338,768.01

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$170,270.37
SUPPLIES	\$16,916.49
OTHER SERVICES AND CHARGES	\$98,480.13
CAPITAL OUTLAY	\$53,101.02
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$338,768.01**

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$173,890.07
	WATER TREATMENT EXPENSE-OPERATIONS	MISC. SERVICE REVENUES	\$31,756.47
	ADMINISTRATION AND GENERAL	OTHER REVENUE	\$111,553.77
	WATER TREATMENT EXPENSE-OPERATIONS	INTEREST EARNED	\$1,171.50
Fund Total:			\$318,371.81
604 WATER UTILITY-CUSTOMER DEPOSIT	WATER TREATMENT EXPENSE-OPERATIONS	GUARANTEED REVENUES	\$1,820.00
Fund Total:			\$1,820.00
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606 METERED-RESIDENTIAL	\$307,480.01
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$43,698.67
	NO FUNCTION NEEDED	GARBAGE AND TRASH COLLECTION FEE	\$31,416.76
	NO FUNCTION NEEDED	INTEREST EARNED	\$2,024.14
Fund Total:			\$384,619.58
Total REVENUES:			\$704,811.39

EXPENDITURES

601 WATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-EMPLOYEES	\$106,068.88
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$6,688.79
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$1,759.75
	ADMINISTRATION AND GENERAL	PURCHASED WATER	\$1,233.76
	ADMINISTRATION AND GENERAL	PURCHASED POWER	\$19,926.19
	ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$10,613.48
	ADMINISTRATION AND GENERAL	REPAIRS	\$2,271.47
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-OTHER	\$2,744.40
	ADMINISTRATION AND GENERAL	TRANSPORTATION EXPENSE	\$4,184.86
	ADMINISTRATION AND GENERAL	INSURANCE-OTHER	\$8,247.00
	ADMINISTRATION AND GENERAL	TAXES	\$11,044.04
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$11,273.38
Expense Category Total:			\$186,056.00
	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$106,138.14
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$5,415.63
	NO FUNCTION NEEDED	EQUIPMENT	\$10,762.78
Expense Category Total:			\$122,316.55
Fund Total:			\$308,372.55
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$936.01
Expense Category Total:			\$936.01

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Total:

\$936.01

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-CUSTOMER DEPOSIT	CUSTOMER ACCOUNTS	MISCELLANEOUS	\$1,605.00
Expense Category Total:			\$1,605.00
Fund Total:			\$1,605.00
606 WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-EMPLOYEES	\$103,458.27
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$6,431.73
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$1,023.79
	ADMINISTRATION AND GENERAL	PURCHASED WATER	\$5,605.12
	ADMINISTRATION AND GENERAL	PLANT REPAIRS	\$22,670.82
	ADMINISTRATION AND GENERAL	PURCHASED POWER	\$56,174.65
	ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$9,099.02
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-PROFESSIONAL	\$2,394.00
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-OTHER	\$42,312.89
	ADMINISTRATION AND GENERAL	TRANSPORTATION EXPENSE	\$4,081.91
	ADMINISTRATION AND GENERAL	INSURANCE-OTHER	\$8,248.00
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$10,813.85
Expense Category Total:			\$272,314.05
Expense Category Total:	NO FUNCTION NEEDED	EQUIPMENT	\$769.00
Fund Total:			\$769.00
Total EXPENDITURES:			\$273,083.05
			\$583,996.61

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		CKING	61007882	\$0.00			\$1,791,011.74
		SEWER BOND CKING	0011007947	\$0.00			\$163,139.28

Total CASH: **\$1,954,151.02**

Total Cash and Investments: **\$1,954,151.02**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WATER UTILITY BONDS</u>	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$190,000.00	\$1,470,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$190,000.00	\$60,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$0.00	\$1,410,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$5,415.63	\$63,137.50

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722

COUNTY: KOSCIUSKO COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722

COUNTY: KOSCIUSKO COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 10 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: KOSCIUSKO COUNTY
 UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722
 PAGE: 1

	101 GENERAL	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$1,973,687.08	\$1,066,731.00	\$4,034,063.00
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$65,893.01	\$10,763.00	\$769.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$65,893.01</u>	<u>\$10,763.00</u>	<u>\$769.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$2,039,580.09</u>	<u>\$1,077,494.00</u>	<u>\$4,034,832.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722

COUNTY: KOSCIUSKO COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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